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September 22, 2009

Honorable Jeffry R. Hughes U.S. Bankruptcy Court One Division Avenue Grand Rapids, MI 49503

Re: Larry and Cindy Erickson

Case: 007-09179

Dear Judge Hughes,

Upon receipt of various orders from the court on September 21, 2009 including an Order for Turnover, Order Allowing Withdrawal of William J. Napieralski and Order Allowing Withdrawal of Roger Cotner I was organizing my file for closing. In doing so, I was reviewing the file and in particular my letters to the Erickson's regarding the various motions. Unfortunately, I found that my statement in court on September 17, 2009 was not accurate. At that time, I indicated that I had received the Trustee's Motion for Turnover and the two Motions to Withdraw and sent them to our client at their new address. That was not correct. I found that on September 3, 2009, when I received the ecf notice, I did send a letter and a copy of the notice to the clients but it was sent to 4683 Grantwood Avenue SE, Kentwood, Michigan, their old address. I immediately reviewed our records to see why that might have happened. My secretary reviewed her Rolodex and for whatever reason, the new address of 3463 Lenters Drive, Hudsonville, MI, 49426 had been crossed out to appear that it was not the current address. She indicated that based upon that she then reviewed the file and sent it to the address for which the file was opened.

I assume the court made its rulings partially based upon my representation, which I want to correct. However, I also want to note that the parties, including Mr. Cotner and me, did acknowledge that there truly was no defense to the trustee's motion or to our motions to withdraw, which were granted. However, I do, in the interest of full disclosure, feel fully obligated to send this letter which I have copied to the Erickson's and counsel of record who appeared at the hearing.

I apologize for my innocent misrepresentation and hope I have properly set the record straight.

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Please feel free to call if you have any questions.

Very truly yours,

NAPIERALSKI & WALSH, P.C.

William J. Napieralski

/kmn

cc: Mr. & Mrs. Larry Erickson

Attorney Roger Cotner Attorney Mitchell Hall Trustee Jeff A. Moyer